



AIRPORT DEVELOPMENT ZONE BUSINESS PERSONAL PROPERTY TAX CREDIT

State Form 46560 (R3 / 10-01)

Prescribed by the Department of Local Government Finance

The records in this series are CONFIDENTIAL according to Indiana Code 6-1.1-35-9.

**FORM
ADZ-1**

INSTRUCTIONS:

1. This form is to be filed in duplicate with the Auditor of the county in which property is located (IC 8-22-3.5-14 & IC 6-1.1-20.8)
2. This form is to be filed between March 1 and May 15 of the year for which the person reports the property for assessment unless a filing extension under IC 6-1.1-3-7(b) has been obtained. A person who obtains a filing extension must file the form between March 1 and extended due date for that year (6-1.1-20.8-2).
3. Attach copy of the current year Business Tangible Personal Property Assessment Return. (Front Page of Form 103 only.)
4. Persons filing this form (Form ADZ-1) must also complete the Airport Development Zone Business Registration Form (Form ADZ-R). Form ADZ-R must be filed with the Airport Authority Board before June 1 of each year. Form ADZ-R is available from your local Airport Authority Board or your local County Auditor. Failure to complete Form ADZ-R may result in the disallowance of your inventory credit.
5. The Airport Development Zone must be located in a city as outlined under IC 8-22-3.5-1.

Name of taxpayer	Federal identification number
Taxpayer's address (number and street, city, state, ZIP code)	
Address where property is located (number and street, city, state, ZIP code)	

I hereby certify that the above named taxpayer is liable for Business Personal Property Tax on inventory at the below listed location on the indicated assessment date.

Taxing district	Township	County	Date March 20 ____
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I also certify that: (1) on the indicated assessment date, the inventory was in an enterprise zone designated by the Airport Development Zone Board or by the federal government; (2) the taxpayer did not substantially reduce or cease operations in Indiana in order to relocate in an Indiana enterprise zone; and (3) the taxpayer is entitled to a credit on the inventory in the following amount:

1. True Tax Value of inventory (per Schedule B of form 103)	\$	
2. Assessed value of inventory (100% of True Tax Value of line 1 above)		\$
Authorized signature of owner or representative	Title	Date Signed
Full address of owner (number and street, city, state, ZIP code)		Zip Code

DO NOT WRITE HERE - FOR USE BY COUNTY AUDITOR ONLY

I, auditor of the county named below hereby certify that this claim for deduction was filed with office on the date noted below, and having been referred this application, do hereby make the following determination:

Signature of County Auditor	County	Date filed
Approved amount of assessed value for determining tax credit for: March 1, 20 ____ Payable 20 ____		Amount

IF CLAIM WAS DENIED PARTIALLY OR IN TOTAL, AUDITOR MUST COMPLETE THIS SECTION

1. If approved amount is different than line #2 above, explain:
2. This claim is being denied in total due to one of the following reasons: <input type="checkbox"/> Application was not timely filed in accordance with instruction #2 above <input type="checkbox"/> Business is not located within established enterprise zone boundary <input type="checkbox"/> Other (attach explanation)

SPECIAL INSTRUCTIONS

1. County Auditor must notify the applicant and the Department of Local Government Finance of the above determination before August 15 of the year in which the application is made.
2. If the applicant is in disagreement with county auditors determination, the applicant may appeal for a review of the application by the Indiana Board of Review. An appeal is perfected by the filing of a written request for review with the Indiana Board of Review no later than thirty (30) days after the date on the county auditors notice. The request must: (a) state the name of the applicant; (b) identify the application and; (c) state the reasons the applicant believes that the county auditors decision is incorrect.
3. The Indiana Board of Review shall review the application of any applicant who files an appeal as described above.
4. The Department of Local Government Finance may review any application and if it finds that the applicant has been denied but is eligible or that the applicant is not eligible, the department shall notify the applicant and the county auditor of the department's decision to allow or disallow the credit.

DISTRIBUTION: Original and Duplicate - County Auditor (County Auditor must send dated duplicate copy to Department of Local Government Finance within ten (10) days of receipt)